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AN ACT

*To reduce the Currency, and to authorize a new issue
of Treasury Notes.*

The Congress of the Confederate States of America do enact, That the holders of all treasury notes above the denomination of five dollars, not bearing interest, shall be allowed until the first day of April 1864, east of the Mississippi river, and until 1st day of July 1864, west of the Mississippi river, to fund the same, and until the periods and at the places stated the holders of all such treasury notes shall be allowed to fund the same in registered bonds payable twenty years after their date, bearing interest at the rate of four per cent. per annum, payable on the 1st day of January and July of each year.

SEC. 2. The Secretary of the Treasury is hereby authorized to issue the bonds required for the funding provided for in the preceding section; and until the bonds can be prepared, he may issue certificates to answer the purpose. Such bonds and certificates shall be receivable, without interest, in payment of all government dues payable in the year 1864, except export and import duties.

SEC. 3. That all treasury notes of the denomination of one hundred dollars not bearing interest, which shall not be presented for funding under the provisions of the first section of this act, shall, from and after the first day of April 1864, east of the Mississippi river, and the first day of July 1864, west of the Mississippi river, cease to be receivable in the payment of public dues, and said notes, if not so presented at that time, shall, in addition to the tax of thirty-three and one-third cents imposed in the 4th section of this act, be subject to a tax of ten per cent. per month until so presented; which taxes shall attach to said notes wherever circulated, and shall be deducted from the face of said notes whenever presented for payment or for funding, and said notes shall not be exchangeable for the new issue of treasury notes provided for in this act.

SEC. 4. That on all said treasury notes not funded or used in payment of taxes at the dates and places prescribed in the first section of this act,

there shall be levied at said dates and places a tax of thirty-three and one-third cents for every dollar promised on the face of said notes. Said tax shall attach to said notes wherever circulated, and shall be collected by deducting the same at the treasury, its depositaries, and by the tax collectors, and by all government officers receiving the same, whenever presented for payment or for funding or in payment of government dues, or for postage, or in exchange for new notes as herein after provided, and said treasury notes shall be fundable in bonds as provided in the first section of this act, until the 1st day of January 1865, at the rate of sixty-six and two-thirds cents on the dollar, and it shall be the duty of the Secretary of the Treasury, at any time between the 1st of April, east, and the 1st of July 1864, west of the Mississippi river, and the 1st of January 1865, to substitute and exchange new treasury notes for the same, at the rate of sixty-six and two-thirds cents on the dollar: *provided*, that notes of the denomination of one hundred dollars shall not be entitled to the privilege of said exchange: *provided, further*, that the right to fund any of said treasury notes after first day of January 1865, is hereby taken away: *and provided further*, that upon all such treasury notes which may remain outstanding on the first day of January 1865, and which may not be exchanged for new treasury notes as herein provided, a tax of *one hundred per cent.* is hereby imposed.

SEC. 5. That after the first day of April next all authority heretofore given to the Secretary of the Treasury to issue treasury notes shall be, and is hereby revoked: *provided*, the Secretary of the Treasury may, after that time, issue new treasury notes, in such form as he may prescribe, payable two years after the ratification of a treaty of peace with the United States, said new issues to be receivable in payment of all public dues except export and import duties, and to be issued in exchange for old notes at the rate of two dollars of the new for three dollars of the old issues, whether said old notes be surrendered for exchange by the holders thereof or be received into the treasury under the provisions of this act; and the holders of the new notes or of the old notes, except those of the denomination of one hundred dollars, after they are reduced to sixty-six and two-thirds cents on the dollar, by the tax aforesaid, may convert the same into call certificates, bearing interest at the rate of four per cent. per annum, and payable two years after the ratification of a treaty of peace with the United States, unless sooner converted into new notes.

SEC. 6. That to pay the expenses of the government not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue six per cent. bonds, to an amount not exceeding five hundred millions of

dollars, the principal and interest whereof shall be free from taxation; and for the payment of the interest thereon, the entire net receipts of any export duty hereafter laid on the value of all cotton, tobacco, and naval stores, which shall be exported from the Confederate States, and the net proceeds of the import duties now laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged: *provided*, that the duties now laid upon imports and hereby pledged shall hereafter be paid in specie, or in sterling exchange, or in the coupons of said bonds.

SEC. 7. That the Secretary of the Treasury is hereby authorized from time to time, as the wants of the treasury may require it, to sell or hypothecate for treasury notes, said bonds or any part thereof, upon the best terms he can, so as to meet appropriations by Congress, and at the same time reduce and restrict the amount of the circulation in treasury notes within reasonable and safe limits.

SEC. 8. The bonds authorized by the sixth section of this act may be either registered or coupon bonds, as the parties taking them may elect, and they may be exchanged for each other under such regulations as the Secretary of the Treasury may prescribe. They shall be for one hundred dollars, or some multiple of one hundred dollars, and shall, together with the coupons thereto attached, be in such form and of such authentication as the Secretary of the Treasury may prescribe. The interest shall be payable half yearly, on the first of January and July in each year—the principal shall be payable not less than thirty years from their date.

SEC. 9. All call certificates shall be fundable, and shall be taxed in all respects, as is provided for the treasury notes, into which they are convertible. If not converted before the time fixed for taxing the treasury notes, such certificates shall from that time bear interest upon only sixty-six and two-thirds cents for every dollar promised upon their face, and shall be redeemable only in new treasury notes at that rate; but after the passage of this act no call certificates shall be issued until after the first day of April 1864.

SEC. 10. That if any bank of deposit shall give its depositors the bonds authorized by the 1st section of this act in exchange for their deposits, and specify the same on the bonds by some distinctive mark or token, to be agreed upon with the Secretary of the Treasury, then the said depositor shall be entitled to receive the amount of said bonds in treasury notes bearing no interest and outstanding at the passage of this act: *provided*, the said bonds are presented before the privilege of funding said notes at par shall cease, as herein prescribed.

SEC. 11. That all treasury notes heretofore issued of the denomination

of five dollars shall continue to be receivable in payment of public dues, as provided by law, and fundable at par under the provisions of this act, until the 1st day of July 1864, east, and until the 1st day of October 1864, west of the Mississippi river, but after that time they shall be subject to a tax of thirty three and one-third cents on every dollar promised on the face thereof, said tax to attach to said notes wherever circulated, and said notes to be fundable and exchangeable for new treasury notes, as herein provided, subject to the deduction of said tax.

SEC. 12. That any state holding treasury notes, received before the times herein fixed for taxing said notes, shall be allowed until the 1st day of January 1865, to fund the same in six per cent. bonds of the Confederate States, payable twenty years after date, and the interest payable semi-annually. But all treasury notes received by any State after the time fixed for taxing the same, as aforesaid, shall be held to have been received diminished by the amount of said tax. The discrimination between the notes subject to the tax, and those not so subject, shall be left to the good faith of each State, and the certificate of the governor thereof shall in each case be conclusive.

SEC. 13. That treasury notes heretofore issued, bearing interest at the rate of seven dollars and thirty cents on the hundred dollars per annum, shall no longer be received in payment of public dues, but shall be deemed and considered bonds of the Confederate States, payable two years after a ratification of a treaty of peace with the United States, bearing the rate of interest specified on their face, payable on the first day of January in each and every year.

SEC. 14. That the Secretary of the Treasury be, and he is hereby authorized, in case the exigencies of the government should require it, to pay the demand of any public creditor whose debt may be contracted after the passage of this act, willing to receive the same, in a certificate of indebtedness to be issued by said Secretary, in such form as he may deem proper, payable two years after a ratification of a treaty of peace with the United States, bearing interest at the rate of six per cent. per annum, payable semi-annually, and transferable only by special endorsement under regulations to be prescribed by the Secretary of the Treasury, and said certificate shall be exempt from taxation in principal and interest.

SEC. 15. The Secretary of the Treasury is authorized to increase the number of depositories so as to meet the requirements of this act, and with that view to employ such of the banks of the several states as he may deem expedient.

SEC. 16. The Secretary of the Treasury shall forthwith advertise this act in such newspapers published in the several states and by such other

means as shall secure immediate publicity, and the Secretary of War and the Secretary of the Navy shall each cause it to be published in general orders for the information of the army and navy.

SEC. 17. The forty-second section of the act for the assessment and collection of taxes, approved May 1st, 1863, is hereby repealed.

SEC. 18. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificate—which by the first section of the act 'to provide for the funding and further issue of treasury notes,' approved March 23d, 1863, was required to be 'thereafter deemed to be a bond'—to issue to such holder a bond therefor upon the terms provided by said act.

Approved February 17, 1864.

THE
JOURNAL
OF THE
ROYAL ANTHROPOLOGICAL INSTITUTE
OF GREAT BRITAIN AND IRELAND
VOLUME 11
PART 1
1881

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AN ACT

To levy additional Taxes for the common defence and support of the Government.

The Congress of the Confederate States of America do enact, that in addition to the taxes levied by the act to lay taxes for the common defence, and to carry on the government of the Confederate States, approved 24th of April 1863, there shall be levied from the passage of this act, on the subjects of taxation herein after mentioned, and collected from every person, copartnership, association or corporation, liable therefor, taxes as follows, to wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not herein after exempted or taxed at a different rate, five per cent. : *provided*, that from this tax on the value of property, employed in agriculture, shall be deducted the value of the tax in kind derived therefrom, as assessed under the law imposing it, and delivered to the government : *provided*, that no credit shall be allowed beyond five per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same or similar property in the neighborhood where assessed in the year 1860, except in cases where lands, slaves, cotton or tobacco have been purchased since the 1st day of January 1862 ; in which case, the said land, slaves, cotton and tobacco so purchased shall be assessed at the price actually paid for the same by the owner.

SEC. 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing and exporting, insurance, manufacturing, telegraph, express, rail road and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not, five per cent.

The value of property taxed under this section shall be assessed upon the basis of the market value of said property in the neighborhood where

assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

SEC. 3. I. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by banks or other corporations or individuals, five per cent.; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent.; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

II. Upon the amount of all solvent credits, and of all bank bills, and all other paper issued as currency, exclusive of non-interest bearing confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, five per cent.

SEC. 4. Upon profits made in trade and business, as follows:

I. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the first of January 1863 and the first of January 1865, ten per cent., in addition to the tax on such profits as income under the act to lay taxes for the common defence, and carry on the government of the Confederate States, approved April 24, 1863.

II. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, ten per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding twenty-five per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, rail road, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, twenty-five per cent. on such excess.

SEC. 5. The following exemptions from taxation under this act shall be allowed, to wit:

I. Property of each head of a family to the value of five hundred dollars; and for each minor child of the family to the further value of one hundred dollars; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who

was a member of the family when he entered the service, to the further value of five hundred dollars.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of one thousand dollars.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of one thousand dollars: *provided*, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

SEC. 6. That the taxes on property, laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the first day of June next, or as soon after as practicable, allowing an extension of ninety days west of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year 1864 shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

SEC. 7. So much of the tax act of the 24th day of April 1863, as levies a tax on incomes derived from property or effects, on the amount or value of which a tax is levied by this act, and also the first section of said act, are suspended for the year 1864; and no estimated rent, hire, or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under the tax act of 1863.

SEC. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the interest on the same, and such bonds when held by or for minors or lunatics, shall be exempt from tax in all cases where the interest on the same shall not exceed one thousand dollars.

Approved February 17, 1864.

1. The first part of the report deals with the general situation of the country and the progress of the work during the year. It is divided into two main sections: the first section deals with the general situation of the country and the progress of the work during the year, and the second section deals with the specific results of the work.

2. The second part of the report deals with the specific results of the work. It is divided into three main sections: the first section deals with the results of the work in the field of agriculture, the second section deals with the results of the work in the field of industry, and the third section deals with the results of the work in the field of commerce.

3. The third part of the report deals with the conclusions of the work. It is divided into two main sections: the first section deals with the conclusions of the work in the field of agriculture, and the second section deals with the conclusions of the work in the field of industry and commerce.

4. The fourth part of the report deals with the recommendations of the work. It is divided into two main sections: the first section deals with the recommendations of the work in the field of agriculture, and the second section deals with the recommendations of the work in the field of industry and commerce.

5. The fifth part of the report deals with the summary of the work. It is divided into two main sections: the first section deals with the summary of the work in the field of agriculture, and the second section deals with the summary of the work in the field of industry and commerce.

AN ACT

To organize Forces to serve during the war.

The Congress of the Confederate States of America do enact, that from and after the passage of this act, all white men, residents of the Confederate States, between the ages of seventeen and fifty, shall be in the military service of the Confederate States for the war.

SEC. 2. That all the persons aforesaid, between the ages of eighteen and forty-five, now in service, shall be retained, during the present war with the United States, in the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army: *provided*, that companies from one state, organized against their consent, expressed at the time, with regiments or battalions from another state, shall have the privilege of being transferred to organizations of troops in the same arm of the service from the state in which said companies were raised; and the soldiers from one state in companies from another state shall be allowed, if they desire it, a transfer to organizations from their own state in the same arm of the service.

SEC. 3. That, at the expiration of six months from the first day of April next, a bounty of one hundred dollars, in a six per cent. government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in the service, or, in the event of his death previous to the period of such payment, then to the person or persons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided, who shall, at any time during the period of six months next after the said first day of April, be absent from his command without leave.

SEC. 4. That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army, where no disability now exists, nor shall those who have furnished substitutes be any longer exempted by reason thereof: *provided*, that no person hereto-

fore exempted on account of religious opinions, and who has paid the tax levied to relieve him from service, shall be required to render military service under this act.

SEC. 5. That all white male residents of the Confederate States, between the ages of seventeen and eighteen and forty-five and fifty years, shall enroll themselves, at such times and places, and under such regulations as the President may prescribe, the time allowed not being less than thirty days for those east, and sixty days for those west of the Mississippi river; and any person who shall fail so to enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though he were between the ages of eighteen and forty-five: *provided*, that the persons mentioned in this section shall constitute a reserve for state defence and detail duty, and shall not be required to perform service out of the state in which they reside.

SEC. 6. That all persons required by the fifth section of this act to enroll themselves may, within thirty days after the passage hereof, east of the Mississippi river, and within sixty days if west of said river, form themselves into voluntary organizations of companies, battalions or regiments, and elect their own officers—said organizations to conform to the existing law; and having so organized, to tender their services as volunteers during the war to the President; and if such organization shall furnish proper muster rolls, as now required, and deposit a copy thereof with the enrolling officer of their district (which shall be equivalent to enrollment), they may be accepted as minute men for service in such state: but in no event to be taken out of it. Those who do not so volunteer and organize shall enroll themselves as before provided, and may, by the President, be required to assemble at places of rendezvous, and be formed into companies, battalions and regiments, under regulations to be prescribed by him, and shall have the right to elect their company and regimental officers; and all troops organized under this act for state defence shall be entitled, while in actual service, to the same pay and allowances as troops now in the field.

SEC. 7. That any person who shall fail to attend at the place of rendezvous, as required by the authority of the President, without a sufficient excuse, to be judged of by him, shall be liable to be placed in service in the field for the war as if he were between the ages of eighteen and forty-five years.

SEC. 8. That hereafter the duties of provost and hospital guards and clerks, of clerks, guards, agents, employees, or laborers in the commissary's and quartermaster's departments, in the ordnance department, and

clerks and employees of navy agents, as also in the execution of the enrollment acts, and all similar duties, shall be performed by persons who are within the ages of eighteen and forty-five years, and who, by the report of a board of army surgeons, shall be reported as unable to perform active service in the field, but capable of performing some of the above named duties, specifying which; and when those persons shall have been assigned to those duties as far as practicable, the President shall detail or assign to their performance such bodies of troops or individuals, required to be enrolled under the fifth section of this act, as may be needed for the discharge of such duties: *provided*, that persons between the ages of seventeen and eighteen shall not be assigned to these duties: *provided further*, that nothing contained in this act shall be so construed as to prevent the President from detailing artisans, mechanics or persons of scientific skill to perform indispensable duties in the departments or bureaux herein mentioned.

SEC. 9. That any quartermaster or assistant quartermaster, commissary or assistant commissary (other than those serving with regiments and brigades in the field), or officer in the ordnance bureau, or navy agent, or provost-marshal, or officer in the conscript service, who shall hereafter employ or retain in his employment any person in any of their said departments or bureaux, or in any of the duties mentioned in the eighth section of this act, in violation of the provisions hereof, shall, on conviction thereof, by a court martial or military court, be cashiered; and it shall be the duty of any department or district commander, upon proof by the oath of any credible person, that any such officer has violated this provision, immediately to relieve such officer from duty; and said commander shall take prompt measures to have him tried for such offence; and any commander as aforesaid failing to perform the duties enjoined by this section, shall, upon being duly convicted thereof, be dismissed from the service.

SEC. 10. That all laws granting exemptions from military service be and the same are hereby repealed, and hereafter none shall be exempted except the following:

I. All who shall be held unfit for military service, under rules to be prescribed by the Secretary of War.

II. The Vice President of the Confederate States; the members and officers of congress and of the several state legislatures, and such other confederate and state officers as the President or the Governors of the respective states may certify to be necessary for the proper administration of the confederate or state governments, as the case may be.

III. Every minister of religion authorized to preach according to the

rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and physicians of asylums of the deaf, dumb and blind and of the insane; one editor for each newspaper being published at the time of the passage of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the public printer of the confederate and state governments, and such journeymen printers as the said public printer shall certify on oath to be indispensable to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such apothecary on the tenth day of October eighteen hundred and sixty-two, and has continued said business, without intermission, since that period; all physicians over the age of thirty years, who now are, and for the last seven years have been, in the actual and regular practice of their profession; but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, academies and schools, who have been regularly engaged as such for two years next before the passage of this act: *provided*, that the benefit of this exemption shall extend to those teachers only whose schools are composed of twenty students or more; all superintendents of public hospitals established by law before the passage of this act, and such physicians and nurses therein as such superintendent shall certify on oath to be indispensable to the proper and efficient management thereof.

IV. There shall be exempt one person as overseer or agriculturist on each farm or plantation upon which there are now, and were, upon the first day of January last, fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions: 1. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation, not liable to military service, nor unless the person claiming the exemption was, on the first day of January eighteen hundred and sixty-four, either the owner and manager, or overseer of said plantation; but in no case shall more than one person be exempted for one farm or plantation. 2. Such person shall first execute a bond, payable to the Confederate States of America, in such form, and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the government, at some rail road depot, or such other place or places as may be designated by the Secretary of War, within twelve months then next ensuing, one hundred pounds of bacon, or, at the election of the government, its equivalent in pork, and one hundred pounds of net beef (said beef to be delivered on foot) for each able-bodied slave on the farm or plantation, within the

above said ages, whether said slaves be worked in the field or not; which said bacon or pork and beef shall be paid for by the government at the prices fixed by the commissioners of the state under the impressment act: *provided*, that when the person thus exempted shall produce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on said farm or plantation, the Secretary of War shall direct a commutation of the same to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person as aforesaid, at equivalent rates. 3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand, and which he may raise from year to year, while his exemption continues, to the government or to the families of soldiers, at prices fixed by the commissioners of the state under the impressment act: *provided*, that any person, exempted as aforesaid, shall be entitled to a credit of twenty-five per cent. on any amount of meat which he may deliver within three months from the passage of this act: *provided further*, that persons coming within the provisions of this exemption shall not be deprived thereof by reason of having been enrolled since the first day of February eighteen hundred and sixty-four.

In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other person as he may be satisfied ought to be exempted on account of public necessity, and to insure the production of grain and provisions for the army and the families of soldiers. He may also grant exemptions or details, on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service: *provided*, that such exemptions shall cease whenever the farmer, planter or overseer shall fail diligently to employ, in good faith, his own skill, capital and labor exclusively in the production of grain and provisions, to be sold to the government and the families of soldiers at prices not exceeding those fixed at the time for like articles by the commissioners of the state under the impressment act.

V. The president, treasurer, auditor and superintendent of any rail road company engaged in transportation for the government, and such officers and employees thereof as the president or superintendent shall certify, on oath, to be indispensable to the efficient operation of such rail road: *provided*, that the number of persons exempted by this act on any rail road shall not exceed one for each mile of such road in actual use for military transportation, and said exempts shall be reported by name and

description, with the names of any who may have left the employment of said company, or who may cease to be indispensable to the efficient operation of its road, at least once a month, to the Secretary of War, or such officer as he may designate for that purpose: *and provided further*, that such president or superintendent shall, in each such monthly report, certify on oath, that no person liable to military service has been employed by his company, since the passage of this act, in any position in which it was practicable to employ one not liable to military service, and capable of performing efficiently the duties of such position. And in cases where rail roads have fallen into the hands of the enemy, and a portion of the rolling stock of such roads is being used on other roads not in the enemy's hands, the president and superintendent of said first named roads shall be exempt.

VI. That nothing herein contained shall be construed as repealing the act approved April fourteenth, eighteen hundred and sixty-three, entitled an act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and hacks, from military service: *provided*, that the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective pursuits or occupations.

SEC. 11. That the president be and he is hereby authorized to grant details, under general rules and regulations to be issued by the war department, either from persons between forty-five and fifty years of age, or from the army in the field, in all cases when, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of details whenever he thinks proper: *provided*, that the power herein granted to the president to make details and exemptions shall, not be construed to authorize the exemption or detail of any person or persons for furnishing supplies of any kind to the government, by reason of said contract, unless the head or secretary of the department making such contract shall certify that the personal services of said contractor are indispensable to the execution of the contract: *provided further*, that when any such contractor shall fail diligently and faithfully to proceed with the execution of such contract, his exemption or detail shall cease.

SEC. 12. That in appointing local boards of surgeons for the examination of persons liable to military service, no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination.

Approved February 17, 1864.

